

FINAL Reconsideration Evaluation Plan (REP)

In response to the request from the Guam Department of Education (GDOE) for the U.S. Department of Education (Department) to reconsider the fiscal year (FY) 2018 Department-wide specific conditions imposed on GDOE's grant awards, the Department has developed this Reconsideration Evaluation Plan (REP). The REP is based on the Department-wide specific conditions, the 2005 Office of Inspector General (OIG) audit report, and the Department's review and assessment of the status of the GDOE Comprehensive Corrective Action Plan (CCAP) quarterly reports, which include CCAP actions that remain outstanding. The REP is designed to: 1) provide clear guidance to GDOE on actions that it must take and complete during the reconsideration process; 2) inform the Department as it determines the extent to which specific conditions may be removed and the extent to which financial management responsibilities may be returned incrementally (or otherwise) to GDOE; and 3) inform the Department as it determines whether GDOE has taken all necessary actions to render it capable of performing the financial management responsibilities currently performed by the third-party fiduciary agent (TPFA), Alvarez & Marsal (A&M), resulting in the removal of the requirement for the TPFA.

Prior to any submission to the Department of documentation for its review (see "Documentation of Completion" column), the GDOE Internal Audit Office (IAO) will first review and validate its sufficiency. Thus, while we expect the Internal Auditor to review all of the items in the chart below, there are several items below with an additional specific reference to the review by the Internal Auditor. After each item is reviewed and validated, GDOE will then submit the documentation to the Department, together with the IAO's attestation as to the validation thereof. The Department will conduct its review of the documentation for sufficiency and, in particular instances, will conduct multiple on-site reviews throughout Fiscal Year (FY) 2019 to complete the evaluation process. Even though certain items are marked for "virtual evaluation" they may also be reviewed in an on-site review.

FINAL Reconsideration Evaluation Plan (REP)

			Federal Programs Administrator Assistant Superintendent Special Education	7/31/19	1.1.1.4 Addendums to approved Manual/ SOPs that include the proper steps, templates and written consequences for noncompliance	Virtual evaluation	
			Superintendent	7/31/19	1.1.1.5 Revised GDOE organizational structure that identifies GDOE staff who will perform similar roles and responsibilities to those currently performed by TPFA staff	Virtual evaluation	
	1.1.2	Update the Personnel Allocation SOP to include all Federally-funded personnel	Federal Programs Administrator Assistant Superintendent Special Education	7/31/19	1.1.2.1 Updated Personnel Approved allocation SOP to account for timely revisions to the Federally-funded personnel list and to include roles and responsibilities, proper implementation steps, and templates	Virtual evaluation	
	1.1.3	Finalize the updates of the time certification procedures for Federally-funded personnel	Federal Programs Administrator Assistant Superintendent Special Education	7/31/19	1.1.3.1 Approved revisions and updates to SOPs for certifying Federally-funded personnel	Virtual evaluation	
			Federal Programs Administrator Assistant Superintendent Special Education	7/31/19	1.1.3.2 Documentation of training regarding approved SOPs for time certification procedures for Federally-funded personnel , including training materials and participant sign-in sheets	Virtual evaluation	

FINAL Reconsideration Evaluation Plan (REP)

			Federal Programs Administrator Assistant Superintendent Special Education	Department Visit TBD	1.1.3.3 Documentation (through individual staff and focus group interviews at both the central office and school levels) of consistent GDOE staff compliance with approved Time Certification SOPs for Federally-funded personnel and related training	On-site evaluation	
			Federal Programs Administrator Assistant Superintendent Special Education	Department Visit TBD	1.1.3.4 Random sample of time certification records reflecting proper alignment with the updated SOPs and the ability of the Federal Programs Office to verify actual time allotted to individual Federal programs (multiple)	On-site evaluation	
	1.1.4	Propose revisions to the Personnel Time Certification and Time Distribution Report SOPs	Federal Programs Administrator Assistant Superintendent Special Education	7/31/19	1.1.4.1 Approved SOPs for Personnel Time Certification and Time Distribution Report	Virtual evaluation	
			Federal Programs Administrator Assistant Superintendent Special Education	7/31/19	1.1.4.2 Documentation of training conducted for approved Time Certification SOPs, including training materials and participant sign-in sheets	Virtual evaluation	
			Federal Programs Administrator Assistant Superintendent	Department Visit TBD	1.1.4.3 Documentation (through individual staff and focus group interviews at both the central	On-site evaluation	

FINAL Reconsideration Evaluation Plan (REP)

			Special Education		office and school levels) of consistent GDOE staff compliance with approved Time Certification SOPs for Federally-funded personnel and related training	On-site evaluation	
			Federal Programs Administrator Assistant Superintendent Special Education	Department Visit TBD	1.1.4.4 Random sample of Time Certification and Time Distribution Reports in alignment with updated SOPs (multiple)		
		1.1.5	Produce written and approved SOPs, including training for applicable GDOE personnel, to ensure accuracy and timeliness of employee staffing, attendance records; semiannual certifications; and internal control checklists to ensure compliance with 2CFR Part	Federal Programs Administrator Assistant Superintendent Special Education	7/31/19	1.1.5.1 Approved SOPS to ensure compliance with applicable Federal and local cost principles, specific to personnel certifications	Virtual evaluation
			Federal Programs Administrator Assistant Superintendent Special Education	7/31/19	1.1.5.2 Documentation of training conducted that regarding approved SOPs for accurate and timely employee staffing and related internal controls in compliance with applicable Federal and local cost principles specific to personnel certifications , including training materials and participant sign-in sheets	Virtual evaluation	
			Federal Programs Administrator Assistant	Department Visit	1.1.5.3 Documentation (through individual staff and focus group	On-site evaluation	

FINAL Reconsideration Evaluation Plan (REP)

		200 Subpart E	Superintendent Special Education	TBD	interviews at both the central office and school levels) of consistent GDOE staff compliance with approved semiannual certifications and related internal controls reflective of approved SOPs and related training		
			Federal Programs Administrator Assistant Superintendent Special Education	Department Visit TBD	1.1.5.4 Random sample of Semi-Annual Certifications and Internal Control Checklist Reports in alignment with updated time certification SOPs (multiple)	On-site evaluation	
	1.1.6	Identify staff who will train/work alongside the TPFA to conduct the three-way match procedures for Employee Time Tracking	Federal Programs Administrator Assistant Superintendent Special Education	7/31/19	1.1.6.1 Approved SOPs for the three-way match for Employee Time Tracking, which includes the proper steps, required roles and responsibilities, and templates	Virtual evaluation	
			Federal Programs Administrator Assistant Superintendent Special Education	Department Visit TBD	1.1.6.2 Documentation of training conducted for GDOE staff on the three-way match procedures for Employee Time Tracking, including training materials and sign-in sheets	On-site evaluation	
			Federal Programs Administrator Assistant Superintendent Special Education	Department Visit TBD	1.1.6.3 Documentation (through individual central staff interviews) of knowledge and consistency of GDOE staff SOP compliance with the three-way match procedures for Employee	On-site evaluation	

FINAL Reconsideration Evaluation Plan (REP)

					Time Tracking by TPFA-trained GDOE staff				
		1.1.7	Provide training related to ED grant budget uploads into the TPFA system	Deputy Superintendent, FAS	7/31/19	1.1.7.1	Approved SOPs for uploading ED grant budgets into the TPFA system, which includes the proper steps, required roles and responsibilities, and templates	Virtual evaluation	
				Deputy Superintendent, FAS	7/31/19	1.1.7.2	Documentation of training conducted for GDOE staff on the process for uploading ED grant budgets into the TPFA system, including training materials and participant sign-in sheets	Virtual evaluation	
				Deputy Superintendent, FAS	Department Visit TBD	1.1.7.3	Demonstrated knowledge and consistency of GDOE staff SOP compliance related to ED grant budget generation, through individual central staff interviews	On-site evaluation	
		1.1.8	Conduct a quarterly review of the time tracking of ED grant-funded employees for compliance	Federal Programs Administrator Assistant Superintendent Special Education	7/31/19	1.1.8.1	Approved SOPs for the Quarterly Review of the Time Tracking of ED Grant-Funded Employees	Virtual evaluation	
				Federal Programs Administrator Assistant Superintendent Special Education	Department Visit TBD	1.1.8.2	Training conducted for employees involved in the process for reviewing the Time Tracking of ED Grant-Funded Employees, including training	On-site evaluation	

FINAL Reconsideration Evaluation Plan (REP)

			Federal Programs Administrator Assistant Superintendent Special Education	Department Visit TBD	materials and participant sign-in sheets 1.1.8.3 Random sample of GDOE Time Tracking of ED-Funded Employee Reports ensuring compliance with ED-funded employee time tracking (multiple)	On-site evaluation	
1.2 Properly and accurately allocated employee salaries for those working on more than one Federal program	1.2.1	Generate an automated time certification report to be developed through FMIS (Financial Management Information System) for printing after-the-fact time certification reports	Federal Programs Administrator Assistant Superintendent Special Education	7/31/19	1.2.1.1 Approved SOPs for generating the generation of the Automated Time Certification Report	Virtual evaluation	
			Federal Programs Administrator Assistant Superintendent Special Education	7/31/19	1.2.1.2 Conducted training for staff responsible for the Automated Time Certification process, including training materials and participant sign-in sheets	Virtual evaluation	
			Federal Programs Administrator Assistant Superintendent Special Education	Department Visit TBD	1.2.1.3 Random sample of GDOE Time Certification Reports for Federally-funded staff that work on more than one Federal program ensuring compliance with federal requirements for ED-funded employee time tracking (multiple)	On-site evaluation	
			Federal Programs	Department Visit	1.2.1.4 Demonstrated knowledge and consistency of GDOE staff	On-site evaluation	

FINAL Reconsideration Evaluation Plan (REP)

			Administrator Assistant Superintendent Special Education	TBD	compliance with approved time tracking SOPs through individual staff interviews for generating and reviewing time certification reports for accuracy		
	1.3 Implemented an automated time collection system for Federally-funded employees	1.3.1 Researched automated time collection systems for Federally-funded employees	Deputy Superintendent, FAS	7/31/19	1.3.1.1 Attestation by the FMIS project lead and GDOE Superintendent that a cost analysis has been completed to support the determination to automate the time collection systems for Federally-funded employees	Virtual evaluation	
			Deputy Superintendent, FAS	7/31/19	1.3.1.2 Status report regarding the automation of any remaining manual time certification processes, such as staff documentation of time and data entry into the FMIS	Virtual evaluation	
2 Financial Management Information System (FMIS) <i>(Reference: FFY 2018 Departmentwide Specific Conditions, Attachment A, requirement #6, 7, 8, 11, 13, 19, 20, 21)</i>	GDOE will have: 2.1 FMIS with sufficient qualified and trained accounting staff to manage all financial processing and reporting required by GDOE	GDOE must: 2.1.1 Identify and train qualified staff to design and roll-out the FMIS modules	Deputy Superintendent, FAS	By: 4/30/19	Department will review: 2.1.1.1 The identification and training GDOE staff on the on the new FMIS modules process, to include training materials and participant sign-in sheets	Virtual evaluation	
			Federal Programs Administrator Assistant Superintendent Special Education	Department Visit TBD	2.1.1.2 Demonstrated knowledge and consistency of GDOE staff compliance with generating and reviewing time certification reports through interviews with individual central office and school level staff	On-site evaluation	
		2.1.2 Design the	Deputy	3/31/19	2.1.2.1 Attestation from FMIS project	Virtual	
Risks: Inability of GDOE							

FINAL Reconsideration Evaluation Plan (REP)

<p>to maintain sufficient staff in its Business Office.</p> <p>Inability of GDOE staff to update SOPs in conjunction with periodic MUNIS upgrades.</p>		FMIS modules	Superintendent, FAS		lead and Superintendent that module designs are complete	evaluation		
		2.1.3	Roll-out the FMIS modules	Deputy Superintendent, FAS	4/30/19	2.1.3.1 Transition documents to support the shift from the current state to future state (full FMIS implementation), including project timelines and milestones and process charts/ maps	Virtual evaluation	
				Deputy Superintendent, FAS	4/30/19	2.1.3.2 Approved SOPs for the implementation of the new FMIS modules, including templates, the steps, required roles and responsibilities	Virtual evaluation	
				Deputy Superintendent, FAS	4/30/19	2.1.3.3 Conducted training for GDOE staff on the use of the FMIS modules, including training materials and participant sign-in sheets	Virtual evaluation	
				Deputy Superintendent, FAS	Department Visit TBD	2.1.3.4 Demonstrated knowledge and consistency of GDOE staff compliance with the use of the FMIS modules through interviews with central office staff and school level personnel	On-site evaluation	
2.2	2.2.1	Finalize procedures for reconciling	Federal Programs Administrator Assistant	5/30/19	2.2.1.1 Approved payroll reimbursement SOPs aligned with recent FMIS system	Virtual evaluation		

FINAL Reconsideration Evaluation Plan (REP)

	<p>system that can be accountable for US ED funds in accordance with all Federal requirements</p>		<p>payroll reimbursements, including eliminating delays in reimbursement</p>	<p>Superintendent Special Education</p>	<p>5/30/19</p>	<p>upgrades, including the proper steps, required roles and responsibilities, and templates</p>	<p>Virtual evaluation</p>	
			<p>Federal Programs Administrator Assistant Superintendent Special Education</p>	<p>Federal Programs Administrator Assistant Superintendent Special Education</p>		<p>2.2.1.2 Conducted training for GDOE staff on the proper execution of payroll reimbursements within the upgraded FMIS system, including training materials and participant sign-in sheets</p>		
			<p>Federal Programs Administrator Assistant Superintendent Special Education</p>	<p>Department Visit TBD</p>	<p>2.2.1.3 Demonstrated knowledge and consistency of GDOE staff compliance with procedures for reconciling payroll reimbursements through interviews of central office and school level staff</p>	<p>On-site evaluation</p>		
			<p>2.2.2 Streamline the reimbursement process to reconcile GDOE records to TPFA records</p>	<p>Federal Programs Administrator Assistant Superintendent Special Education</p>	<p>4/30/19</p>	<p>2.2.2.1 Documented steps within the payroll reimbursement process for reconciling GDOE and TPFA records including time lapse between the processes</p>	<p>Virtual evaluation</p>	
			<p>Federal Programs Administrator Assistant Superintendent Special Education</p>	<p>4/30/19</p>	<p>2.2.2.2 Conducted training of GDOE staff on the execution of the reimbursement process, including training materials and participant sign-in sheets</p>	<p>Virtual evaluation</p>		
			<p>Federal Programs Administrator</p>	<p>Department Visit</p>	<p>2.2.2.3 Demonstrated knowledge and consistency of GDOE staff</p>	<p>On-site evaluation</p>		

FINAL Reconsideration Evaluation Plan (REP)

			Assistant Superintendent Special Education	TBD	compliance with procedures for supporting the reimbursement process, through interviews with central office staff and school level personnel		
		2.2.3 Create and implement a plan to migrate historical data on TPFA system to GDOE system	Deputy Superintendent, FAS	5/30/19	2.2.3.1 Migration lists of historical data that GDOE will transition from the TPFA to GDOE controlled systems, such as property management transactions	Virtual evaluation	
			Deputy Superintendent, FAS	5/30/19	2.2.3.2 Plan to migrate historical data from TPFA system to GDOE, including responsible parties, timeline, steps, and projected training dates for responsible GDOE staff	Virtual evaluation	
			Deputy Superintendent, FAS	Department Visit TBD	2.2.3.3 Attestation from FMIS project lead and GDOE Superintendent that all historical financial data has been fully migrated from the TPFA system into the GDOE system	Virtual evaluation	
		2.2.4 Develop a grant spending process to ensure grant awards are spent on programs in a timely manner with the grants system	Federal Programs Administrator Assistant / Superintendent Special Education	5/30/19	2.2.4.1 Grant spending plan for current fiscal year Department grants that are integrated into the FMIS environment	Virtual evaluation	

FINAL Reconsideration Evaluation Plan (REP)

		integrated with the FMIS					
<p>3 Internal Controls and Procedures <i>(Reference: FFY 2018 Department-wide Specific Conditions, Attachment A, requirement #1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21)</i></p> <p>Risks: The absence of documented evaluation and testing of approved critical SOPs by the GDOE IAO is an area of ongoing concern.</p> <p>Inability of GDOE to maintain sufficient staff in its IAO, which is necessary to complete evaluation and testing of approved SOPs</p>	<p>GDOE will have:</p> <p>3.1 A credible financial management system that can record and account for all drawdowns and expenditures related to Department grant funds</p>	<p>GDOE must:</p> <p>3.1.1 Transition the <i>Grant Status Report</i> from TPFA to GDOE financial affairs division</p>	Deputy Superintendent, FAS	By: 6/30/19	<p>Department will review:</p> <p>3.1.1.1 Process/ workflow to transition the Grant Status Report from TPFA to GDOE</p> <p>3.1.1.2 Approved SOPs for GDOE processing of drawdowns and expenditures related to Department grant funds, including the proper steps, required roles and responsibilities, and templates</p> <p>3.1.1.3 Conducted training for GDOE staff on generating Grant Status Reports, including roles and responsibilities, training documents, and participant sign-in sheets</p> <p>3.1.1.4 Demonstrated knowledge and consistency of GDOE staff compliance with SOP implementation, through focus groups with GDOE central office staff</p> <p>3.1.1.5 Attestation by Internal Auditor and GDOE Superintendent that the GDOE Financial Affairs</p>	Virtual evaluation	
			Deputy Superintendent, FAS	6/30/19		Virtual evaluation	
			Deputy Superintendent, FAS	5/30/19		Virtual evaluation	
			Deputy Superintendent, FAS	Department Visit TBD		On-site evaluation	
			Chief Auditor	8/30/19		Virtual evaluation	

FINAL Reconsideration Evaluation Plan (REP)

					Division has independently generated several Grant Status Reports		
3.2 Increased the timeliness of funds management and reporting	3.2.1 Ensure the implementation of corrective action plans as it relates to the timely completion of Financial and Single Audits with the IAO.	Superintendent	6/30/19	3.2.1.1	Approved SOPs for timely implementation of corrective actions in response to Financial and Single Audit reports, including required roles and responsibilities, response deadlines, and internal consequences for lack of adherence to approved SOPs	Virtual evaluation	
		Chief Auditor	6/30/19	3.2.1.2	Conducted training for GDOE staff on SOPs for timely implementation of corrective actions related to Financial and Single Audit report findings, including training materials and participant sign-in sheets	Virtual evaluation	
		Chief Auditor	Department Visit TBD	3.2.1.3	Demonstrated knowledge and consistency of GDOE staff compliance with SOP implementation related to responding to Financial and Single Audit corrective actions, through focus groups with GDOE central office staff	On-site evaluation	
		Chief Auditor	6/30/19	3.2.1.4	Corrective Action Plans in response to the timely implementation of Financial and	Virtual evaluation	

FINAL Reconsideration Evaluation Plan (REP)

					Single Audit corrective actions			
3.3	Conducted risk assessments that include testing internal controls for identified high-risk areas	3.3.1	Prepare an interim plan in the absence of filling key positions in Payables, Procurement and Property Management	Deputy Superintendent, FAS	6/30/19	3.3.1.1 Interim plan to improve the internal controls environment in the absence of filing these key positions, including the identification of potential risks due to insufficient staffing levels	Virtual evaluation	
				Superintendent	6/30/19	3.3.1.2 Detailed organizational structure that includes roles and responsibilities for key GDOE staff in support of transitioning from the oversight of the TPFA back to GDOE control	Virtual evaluation	
		3.3.2	Conduct regular compliance reviews	Chief Auditor	5/30/19	3.3.2.1 Risk assessment results from the individual work process reviews , including the identification of high-risk areas throughout the GDOE central office, such as procurement, property management, and time distribution reporting processes	Virtual evaluation	
				Chief Auditor	Department Visit TBD	3.3.2.2 Random sample of Compliance Review reports, including any noted findings, recommendations, and corrective actions with established deadlines for completion (multiple submissions)	On-site evaluation	
3.4	Updated the Management Internal	3.4.1	Conduct MIC Assessment	Chief Auditor	2/15/19	3.4.1.1 Results of MIC Assessment Report, including any identified	Virtual evaluation	

FINAL Reconsideration Evaluation Plan (REP)

	Control (MIC) Assessment Report	with a minimum of 85% GDOE staff participation	Chief Auditor	2/15/19	risks and mitigation steps 3.4.1.2 Attestation from GDOE Internal Auditor and Superintendent that 85% of GDOE staff with roles and responsibilities relative to the MIC Assessment have participated in the MIC Assessment	Virtual evaluation	
3.5 Updated relevant internal control SOPs and related trainings	3.5.1 Conduct Time Distribution Report (TDR) SOP testing		Chief Auditor	TBD	3.5.1.1 Results of the test/ review of the Time Distribution Report SOP, including findings and mitigation steps (if applicable)	Virtual evaluation	
			Chief Auditor	Department Visit TBD	3.5.1.2 Random sample of internal GDOE communications regarding steps, process to address review findings (if applicable) (multiple submissions)	On-site evaluation	
			Federal Programs Administrator Assistant / Superintendent Special Education	5/30/19	3.5.1.3 Approved Amended TDR SOPs related to the results of SOP testing/ review (if applicable)	Virtual evaluation	
	3.5.2 Ensure IAO reports make recommendations, where necessary, to improve		Chief Auditor	2/15/19	3.5.2.1 List of all final IAO reports issued since FY 17	Virtual evaluation	
			Chief Auditor	2/15/19	3.5.2.2 Random sample of IAO final reports with identify internal	Virtual evaluation	

FINAL Reconsideration Evaluation Plan (REP)

		internal control deficiencies			control deficiencies (multiple submissions)		
		3.5.3 Complete the corrective action plans related to findings in FY 17 audit	Chief Auditor	6/30/19	3.5.3.1 Corrective action plan in response to the FY 17 single audit	Virtual evaluation	
			Superintendent Chief Auditor	6/13/19	3.5.3.2 Attestation from the Superintendent and the GDOE Internal Auditor that the corrective action plan(s) are being implemented timely and with fidelity	Virtual evaluation	
	3.6 Conducted end user training and routine reviews of updated or new SOPs, and have evaluation reports from the Internal Audit Office (IAO)	3.6.1 Update and amend the SOPs	Chief Auditor	3/30/19	3.6.1.1 Annual Internal Audit Work Plan, including timeline for review of selected SOPs	Virtual evaluation	
			Chief Auditor	12/31/19	3.6.1.2 Attestation that the Internal Audit Office (IAO) has completed a review of SOPs included in the Annual Internal Audit Work Plan to determine their proper and consistent implementation and has issued findings and recommended mitigation steps (where appropriate)	Virtual evaluation	
			Chief Auditor	Department Visit TBD	3.6.1.3 Random sample of IAO communications with GDOE staff regarding SOP amendments (multiple submissions)	On-site evaluation	
		3.6.2 Produce an	Chief Auditor	2/28/19	3.6.2.1 IAO SOP evaluation	Virtual	

FINAL Reconsideration Evaluation Plan (REP)

		SOP Review and IAO Evaluation Schedule	Chief Auditor	Department Visit TBD	schedule/tracker, including actual evaluation completion dates, report issuance dates, and findings and mitigation steps (where applicable) (multiple submissions)	evaluation	
			Chief Auditor	Department Visit TBD	3.6.2.2 Random sample of internal GDOE communications regarding steps/process to address any report findings (multiple submissions)	On-site evaluation	
			Deputy Superintendent, FAS	Department Visit TBD	3.6.2.3 Random sample of IAO communications with GDOE central office regarding the review process (multiple)	On-site evaluation	
					3.6.2.4 Demonstrated knowledge and consistency of GDOE staff compliance SOP implementation identified in the Annual Internal Audit Work Plan, through focus groups with school-level staff	On-site evaluation	
		3.6.3 Conduct end user training	Deputy Superintendent, FAS	5/30/19	3.6.3.1 Documentation of training for GDOE staff on the financial management system, roles and responsibilities, including training documents and sign-in sheets	Virtual evaluation	
		3.6.4 Submit the IAO's SOP	Chief Auditor	6/30/19	3.6.4.1 Random sample of IAO SOP evaluation reports, including	Virtual evaluation	

FINAL Reconsideration Evaluation Plan (REP)

		evaluation reports	Deputy Superintendent, FAS	Department Visit TBD	findings and corrective actions (if applicable) (multiple submissions)	On-site evaluation	
			Deputy Superintendent, FAS	TBD	3.6.4.2 Random sample of internal GDOE communications regarding steps/process to address any report findings (multiple submissions)	Virtual evaluation	
			Deputy Superintendent, FAS	TBD	3.6.4.3 SOP (approved) addendums resulting from the IAO SOP Evaluation Report	Virtual evaluation	
			Deputy Superintendent, FAS	Department Visit TBD	3.6.4.4 Training addendums resulting from the IAO SOP Evaluation Report	On-site evaluation	
			Deputy Superintendent, FAS	TBD	3.6.4.5 Demonstrated knowledge and consistency of GDOE staff compliance with SOP implementation, through focus groups with GDOE central office staff and school level staff	Virtual evaluation	
4 Procurement <i>(Reference: FFY 2018 Departmentwide Specific Conditions, Attachment A, requirement #9, 10, 14, 15, 16, 19, 20, 21)</i>	GDOE will have: 4.1 Written policies and procedures to ensure ED funds are used for allowable costs	GDOE must: 4.1.1 Align approved Procurement SOPs with Procurement module in MUNIS and other external	Deputy Superintendent, FAS	By: 3/30/19	Department will review: 4.1.1.1 Approved SOPs that include a process map with detailed alignment between the procurement SOPs and the MUNIS Procurement module	Virtual evaluation	

FINAL Reconsideration Evaluation Plan (REP)

<p>Risk: Ensuring that there are consequences in place for any GDOE staff found non-compliant with established procurement SOPs and who attempt to “override” established procedures.</p>		procurement systems	Deputy Superintendent, FAS	3/30/19	4.1.1.2 Approved SOPs that include a process map with detailed alignment between the procurement SOPs and other external procurement systems	Virtual evaluation	
			Deputy Superintendent, FAS	Department Visit TBD	4.1.1.3 Demonstrated knowledge and consistency of GDOE central office and school level staff compliance with procurement SOPs through individual interviews and focus groups	On-site evaluation	
	4.2 Established process for routine review of Federally-funded requisitions and purchase orders	4.2.1 Incorporate routine review of Federally-funded requisitions and purchase orders into SOP and work flow process	Deputy Superintendent, FAS	2/28/19	4.2.1.1 Approved SOPs and work flow for routine and accurate review of Federally-funded requisitions and purchase orders, including definitions and guidance on the competitive bid process sole source procurements, and the required documented justifications	Virtual evaluation	
			Deputy Superintendent, FAS	2/28/19	4.2.1.2 Conducted training for GDOE staff on the SOPs for routine and accurate review of Federally-funded requisitions and purchase orders, including training materials and participant sign-in sheets	Virtual evaluation	
			Deputy Superintendent, FAS	TBD	4.2.1.3 Random sample of procurement files and reports generated after the routine review of Federally-	Virtual evaluation	

FINAL Reconsideration Evaluation Plan (REP)

			Deputy Superintendent, FAS	Department Visit TBD	funded requisitions and purchase orders, including evidence that the requirements for competitive bids were met and sole source procurements are justified (multiple submissions) 4.2.1.4 Random sample of internal GDOE communications and next steps associated with reports on Federally-funded requisitions and purchase orders (multiple submissions)	On-site evaluation	
4.3 Development and publication of procurement procedures, and external verification of compliance with SOPs.	4.3.1 Complete SOP amendments	Deputy Superintendent, FAS	3/30/19	4.3.1.1 Update to SOPs to ensure revisions are incorporated into GDOE's standard procurement procedures	Virtual evaluation		
		Deputy Superintendent, FAS	2/28/19	4.3.1.2 Conducted training of GDOE staff on the revised SOP to ensure routine and accurate administration of the procurement procedures, including training materials, templates, and participant sign-in sheets	Virtual evaluation		
		Chief Auditor	4/30/19	4.3.1.3 External verification of the procurement SOP compliance scheduling and tracking module including actual verification completion, report issuance	Virtual evaluation		

FINAL Reconsideration Evaluation Plan (REP)

			Deputy Superintendent, FAS	Department Visit TBD	dates, findings and mitigation steps (where applicable) 4.3.1.4 Random sample of internal GDOE communications regarding steps/process to address any verification report findings (multiple submissions)	On-site evaluation	
		4.3.2 Prepare an interim plan in the absence of filling key buyer and attorney positions within the Procurement Office	Deputy Superintendent, FAS Senior Attorney Superintendent	3/30/19 3/30/19	4.3.2.1 Interim plan to strengthen the Procurement Office operations in the absence of filling these positions, including a risk analysis and mitigation steps 4.3.2.2 Detailed organizational structure that includes roles and responsibilities for key GDOE staff in support of transitioning from the oversight of the TPFA back to GDOE oversight	Virtual evaluation Virtual evaluation	
<p>5. Property Management <i>(Reference: FFY 2018 Departmentwide Specific Conditions, Attachment A, requirement #16, 17, 19, 20)</i></p> <p>Risk: Occupancy of the new warehouse on June 25, 2018 has not been accompanied by</p>	<p>GDOE will have: developed and implemented effective property management policies and procedures to:</p> <p>5.1 Ensure compliance with Federal regulations, including tagging and tracking inventory and prompt delivery of property purchased with Federal funds to proper</p>	<p>GDOE must:</p> <p>5.1.1 Prepare an interim plan in the absence of filling the real property management manager position</p>	Deputy Superintendent, FAS Superintendent	<p>By: 6/15/19</p> <p>6/15/19</p>	<p>Department will review:</p> <p>5.1.1.1 Interim plan to strengthen the Property Management Office operations in the absence of filling this position, including a risk analysis and mitigation steps</p> <p>5.1.1.2 Detailed organizational structure that includes roles and responsibilities for key GDOE staff in support of transitioning</p>	Virtual evaluation Virtual evaluation	

FINAL Reconsideration Evaluation Plan (REP)

<p>updated SOPs governing the daily activities of the Property Management Staff.</p> <p>Consistent timeliness of annual physical inventory reporting</p>	<p>locations</p>				from the oversight of the TPFA back to GDOE oversight			
		5.1.2	Generate current year status reports for dissemination to ED and GDOE upper management	Deputy Superintendent, FAS	6/15/19	5.1.2.1 Current physical inventory reports with identified missing or stolen Federally-funded assets	Virtual evaluation	
				Deputy Superintendent, FAS	6/15/19	5.1.2.2 Specific property management SOPs for investigating and recovering missing or stolen Federally-funded assets, including the review of copies of investigations, internal GDOE communications, and/or police reports related to missing or stolen Federally-funded assets	Virtual evaluation	
				Deputy Superintendent, FAS	Department Visit TBD	5.1.2.3 Random sample of Missing/Stolen Federally-funded Asset Reports, including internal GDOE communications, and police reports (multiple)	On-site evaluation	
				Deputy Superintendent, FAS	4/30/19	5.1.2.4 Attestation from GDOE Property Management Officer) and GDOE Superintendent that GDOE has completed two consecutive years of physical inventory with limited TPFA supervision	Virtual evaluation	
		5.1.3	Occupancy of new secured warehouse	Deputy Superintendent, FAS	6/15/19	5.1.3.1 Updated approved SOPs reflective of new GDOE warehouse configuration,	Virtual evaluation	

FINAL Reconsideration Evaluation Plan (REP)

		space	Deputy Superintendent, FAS	Department Visit TBD	including physical space, cataloging requirements and process, and security features, such as safeguarding Personally Identifiable Information (PII).	5.1.3.2 Demonstrated knowledge and consistency of GDOE staff compliance with approved property management SOPs through individual staff interviews and focus groups at the central office and school levels	On-site evaluation
	5.1.4	Ensure the Property Management Office updates the SOPs and collaborates with Accounting; Financial, Student & Administrative Information Systems; Curriculum & Instruction and Federal Programs to develop and unify policies and procedures	Deputy Superintendent, FAS	4/30/19	Department Visit TBD	5.1.4.1 Conducted training for GDOE staff on property management for safeguarding Federally-funded assets, including training materials and participant sign-in sheets	Virtual evaluation
			Deputy Superintendent, FAS	Department Visit TBD	5.1.4.2 Demonstrated knowledge and awareness of GDOE compliance related to approved property management SOPs reflecting collaboration between the various central office units and departments, including Accounting; Financial and Student & Administrative Information Systems; Curriculum and Instruction; and Federal Programs GDOE staff through individual staff	On-site evaluation	

FINAL Reconsideration Evaluation Plan (REP)

		related to accountability for property	Deputy Superintendent, FAS	4/30/19	interviews and focus groups 5.1.4.3 Attestation from Property Management Officer and the GDOE Superintendent, as well as the leads for Accounting; Financial, Student & Administrative Information Systems; Curriculum & Instruction; and Federal Programs to confirm the SOPs were developed jointly and policies and procedures unified in support of accountability for Federally-funded property	Virtual evaluation	
		5.1.5 TPFAs training for GDOE property management staff related to conducting an annual physical inventory	Deputy Superintendent, FAS	4/30/19	5.1.5.1 Approved SOPs for conducting the Annual Physical Inventory	Virtual evaluation	
	Deputy Superintendent, FAS		4/30/19	5.1.5.2 Training provided for GDOE Property Management staff on the process for conducting an Annual Physical Inventory, including training materials and participant sign-in sheets	Virtual evaluation		
	Deputy Superintendent, FAS		Department Visit TBD	5.1.5.3 Demonstrated knowledge and consistency of GDOE staff compliance with approved property management SOPs and related training through individual staff and focus group interviews at both the central office and school levels	On-site evaluation		

FINAL Reconsideration Evaluation Plan (REP)

<p>5.2 Ensure Federally funded assets are properly tagged</p>	<p>5.2.1 Replace all GDOE property tags with those used by the TPFA for Federally-purchased assets</p>	<p>Deputy Superintendent, FAS</p> <p>Deputy Superintendent, FAS</p>	<p>Department Visit TBD</p> <p>5/30/19</p>	<p>5.2.1.1 Random sample of Federally-funded property assets from the Physical Inventory List to verify proper tagging (multiple)</p> <p>5.2.1.2 Attestation from Property Management Officer and the GDOE Superintendent that all GDOE property tags have been replaced and properly cataloged</p>	<p>On-site evaluation</p> <p>Virtual evaluation</p>	
<p>5.3 Ensure a policy for reimbursement of lost and stolen items; increase awareness and training of school personnel to safeguard assets</p>	<p>5.3.1 Review current policy and SOPs, seeking input from end users, to determine possible revisions</p>	<p>Deputy Superintendent, FAS</p> <p>Deputy Superintendent, FAS</p> <p>Deputy Superintendent, FAS</p>	<p>4/30/19</p> <p>Department Visit TBD</p> <p>Department Visit TBD</p> <p>Department Visit</p>	<p>5.3.1.1 Process and timelines to collect GDOE central office staff and school level staff (end users) feedback on the current SOPs for the property reimbursement policy</p> <p>5.3.1.2 Random sample of internal GDOE communications regarding the feedback collected and the timeline to revise the SOPs (if applicable) (multiple)</p> <p>5.3.1.3 Amended and approved property reimbursement SOPs for lost and stolen Federally-funded assets</p> <p>5.3.1.4 Conducted GDOE training on SOPs for the reimbursement</p>	<p>Virtual evaluation</p> <p>On-site evaluation</p> <p>On-site evaluation</p> <p>On-site evaluation</p>	

FINAL Reconsideration Evaluation Plan (REP)

			FAS	TBD	process, including training materials and participant sign-in sheets		
			Deputy Superintendent, FAS	Department Visit TBD	5.3.1.5 Demonstrated knowledge and consistency of GDOE staff with the reimbursement SOPs for lost and/or stolen items through individual staff interviews and focus groups at the school-level	On-site evaluation	
	5.3.2	Revise the policy to include steps taken to safeguard the federally procured property, e.g., consequences for failed safeguarding of federally procured assets.	Deputy Superintendent, FAS	4/30/19	5.3.2.1 Approved SOPs for safeguarding all Federally procured assets, including consequences for failure to safeguard Federally procured assets	Virtual evaluation	
	5.3.3	Train staff on the policy to ensure consistent implementation	Deputy Superintendent, FAS	4/30/19	5.3.3.1 Documents related to SOP training on safeguarding federally procured property, including training materials and participant sign-in sheets	Virtual evaluation	
			Deputy Superintendent,	Department Visit TBD	5.3.3.2 Demonstrated knowledge and consistency of GDOE central office and school staff	On-site evaluation	

FINAL Reconsideration Evaluation Plan (REP)

			FAS		compliance with property management SOPs and trainings through individual staff interviews			
		5.3.4	Monitor for policy compliance	Deputy Superintendent, FAS	5/15/19	5.3.4.1 SOP/ Policy evaluation schedule/tracker, to include dates for actual evaluation completion report issued, and any findings and mitigation steps (where applicable)	Virtual evaluation	
				Deputy Superintendent, FAS	6/30/19	5.3.4.2 GDOE Monitoring instrument that includes questions and citations for reviewing Federally procured assets, in accordance with Federal Uniform Guidance and GDOE's internal policies and procedures	Virtual evaluation	
	5.4	5.4.1	Ensure the delivery of supply items and equipment	Ensure compliance with established SOPs for procured equipment and supplies	Deputy Superintendent, FAS	Department Visit TBD	5.4.1.1 Demonstrated knowledge and consistency of GDOE staff compliance with approved property management SOP for Federally-funded equipment and supplies through individual staff interviews and focus groups at the central office and school level	On-site evaluation
	5.5	5.5.1	Ensure equipment and supplies are accurately captured in the FMIS	Apply tags to supplies and equipment prior to entering into the property management	Deputy Superintendent, FAS	4/30/19	5.5.1.1 SOPs to ensure Federally-funded equipment and supplies are accurately tagged and entered into the FMIS, including templates and responsible staff	Virtual evaluation

FINAL Reconsideration Evaluation Plan (REP)

		module of FMIS	Deputy Superintendent, FAS	5/15/19	5.5.1.2 Conducted training for GDOE staff on property management SOP for accurately capturing Federally-funded equipment and supplies in the FMIS, including training materials and participant sign-in sheets	Virtual evaluation	
			Deputy Superintendent, FAS	Department Visit TBD	5.5.1.3 Demonstrated knowledge and consistency of GDOE central office and school level staff compliance with property management SOPs and training for accurately capturing Federally-funded equipment and supplies in the FMIS through individual staff interviews and focus groups	On-site evaluation	
			Deputy Superintendent, FAS	Department Visit TBD	5.5.1.4 Random sample of property tags used for equipment and supplies and documentation showing comparison of information recorded in the FMIS for a select fiscal years for accuracy	On-site evaluation	
	5.5.2	Enter information related to ordering, arrival and delivery of	Deputy Superintendent, FAS	6/30/19	5.5.2.1 SOPs to ensure Federally-funded equipment and supplies are accurately ordered, the arrival and delivery steps captured, and the purchased items entered	Virtual evaluation	

FINAL Reconsideration Evaluation Plan (REP)

		purchased items into FMIS	Deputy Superintendent, FAS	4/30/19	5.5.2.2 Conducted training on property management SOPs for accurately ordering Federally-funded equipment and supplies, including the arrival and delivery steps captured, and the purchased items entered into FMIS, including training materials and participant sign-in sheets	Virtual evaluation	
			Deputy Superintendent, FAS	Department Visit TBD	5.5.2.3 Demonstrated knowledge and consistency of GDOE central office and school level staff compliance with property management SOPs and trainings for accurately ordering Federally-funded equipment and supplies, including the arrival and delivery steps captured, and the purchased items entered into FMIS, through individual staff interviews and focus groups at the central office and school level	On-site evaluation	
			Deputy Superintendent, FAS	Department Visit TBD	5.5.2.4 Random sample of completed and open procurement files to verify the completeness of	On-site evaluation	

FINAL Reconsideration Evaluation Plan (REP)

			Deputy Superintendent, FAS	Department Visit TBD	information captured in the FMIS for Federally-funded tagged equipment and supplies (multiple) 5.5.2.5 Random sample of Federally-funded tagged equipment and supplies from select delivery sites as captured in FMIS to ensure accuracy of description and location (multiple)	On-site evaluation	
5.6 Ensure compliance with Federal regulations, including tagging and tracking inventory and prompt delivery of property purchased with Federal funds to proper locations	5.6.1 Prepare an interim plan in the absence of filling the Property Control Officer position	Deputy Superintendent, FAS	4/30/19	5.6.1.1 Interim plan to strengthen the Property Management Office operations in the absence of filling this position, including a risk analysis and mitigation steps	Virtual evaluation		
		Superintendent	5/15/19	5.6.1.2 Detailed organizational structure that includes roles and responsibilities for key GDOE staff in support of transitioning from the oversight of the TPFPA back to GDOE oversight	Virtual evaluation		
		Deputy Superintendent, FAS	5/15/19	5.6.2.1 GDOE interim plan to strengthen the Property Management Office operations in the absence of this position until the new staff member is hired, including a risk analysis and risk mitigation steps	Virtual evaluation		

FINAL Reconsideration Evaluation Plan (REP)

			Superintendent	5/15/19	5.6.2.2 Detailed organizational structure that includes roles and responsibilities for key GDOE staff in support of transitioning from the oversight of the TPFAs back to GDOE oversight	Virtual evaluation	
--	--	--	----------------	---------	--	--------------------	--